

EXHIBIT B

PHILLIPS, GOLDMAN & SPENCE, P.A.

EXPENSE RECORDS

**FOR THE TIME PERIOD
JANUARY 1, 2010 THROUGH
JANUARY 31, 2010**

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October 20, 2011

Orrick, Herrington & Sutcliffe, LLP

File WRG-AUS/JCP
Invoice number 100168

Re: W. R. Grace & Co.
David T. Austern

| SERVICES | HOURS | AMOUNT |
|--------------------------------------|-------|-------------|
| LITIGATION | 26.4 | 11,640.00 |
| FEE/EMPLOYMENT APPLICATIONS | 10.2 | 1,860.00 |
| CASE ADMINISTRATION | 5.9 | 2,595.00 |
| PLAN AND DISCLOSURE STATEMENT | 1.6 | 720.00 |
| CLAIMS ADMINISTRATION AND OBJECTIONS | 1.8 | 810.00 |
| Subtotal for FEES only: 01/31/10 | 45.9 | \$17,625.00 |

| RATE | SUMM | HOURS | | | | |
|--------|------|-------|-------|-----------|------|-------|
| 450.00 | JCP | 35.70 | 35.80 | 16,110.00 | 0.10 | 45.00 |
| 150.00 | TLB | 0.10 | 0.10 | 15.00 | 0.00 | 0.00 |
| 150.00 | CAH | 10.00 | 10.00 | 1,500.00 | 0.00 | 0.00 |
| Totals | | 45.80 | 45.90 | 17,625.00 | 0.10 | 45.00 |